



## San Bernardino LAFCO Fiscal Indicators

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# Morongo Basin Healthcare District

Report Created:1/22/2018

The Morongo Basin Healthcare District (formerly Hi-Desert Memorial Healthcare District) is authorized by LAFCO to provide the following functions: healthcare. The district reports its activities as a set of business-type funds. The agency does not provide a defined-benefit pension or other post-employment benefits (OPEB). The district's service area includes the South Desert communities of Homestead Valley, Yucca Valley, Joshua Tree, Twentynine Palms, and Wonder Valley. The district's service area includes 1,302 square miles and generally encompasses the Morongo Basin. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



## Morongo Basin Healthcare District

Report Created:1/22/2018

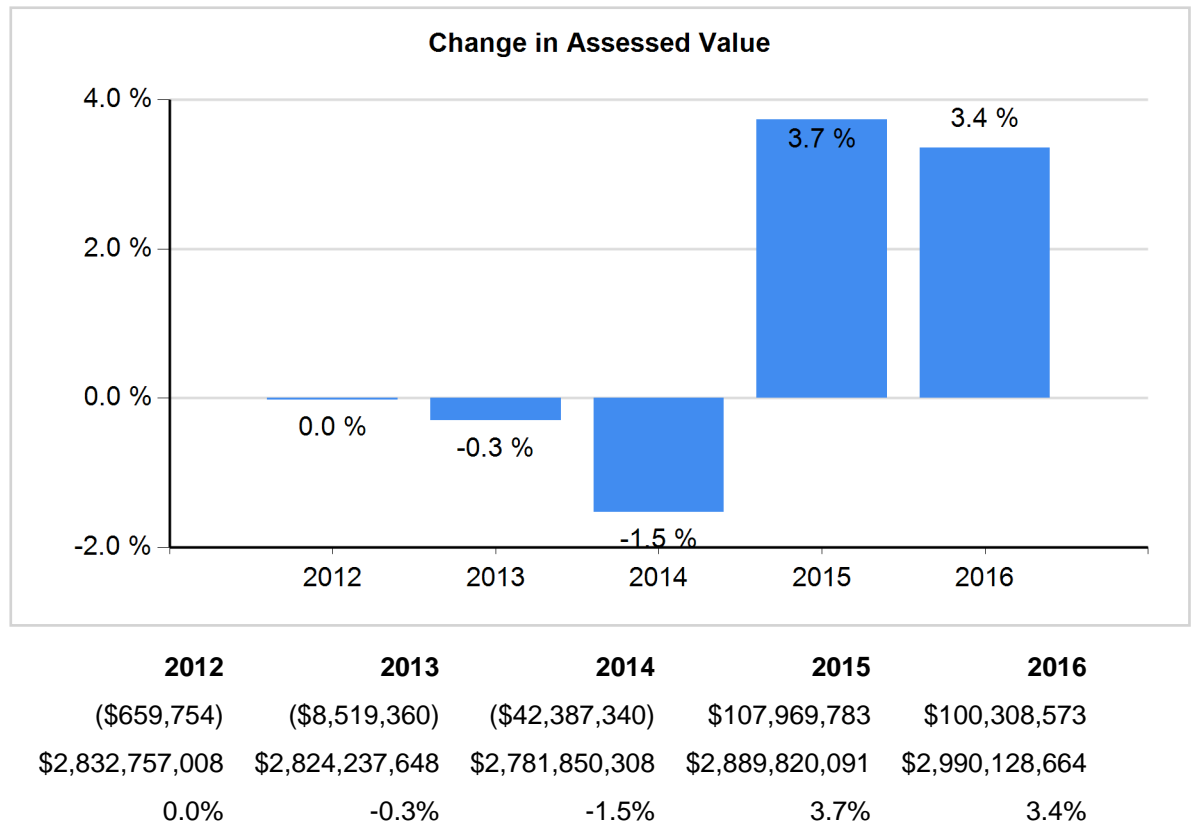
### Change in Assessed Value

#### Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

**Formula:**  
change in tax roll  
value/beginning tax  
roll value

**Source:**  
County Auditor -  
Agency Net  
Valuations



#### Agency Response



## Morongo Basin Healthcare District

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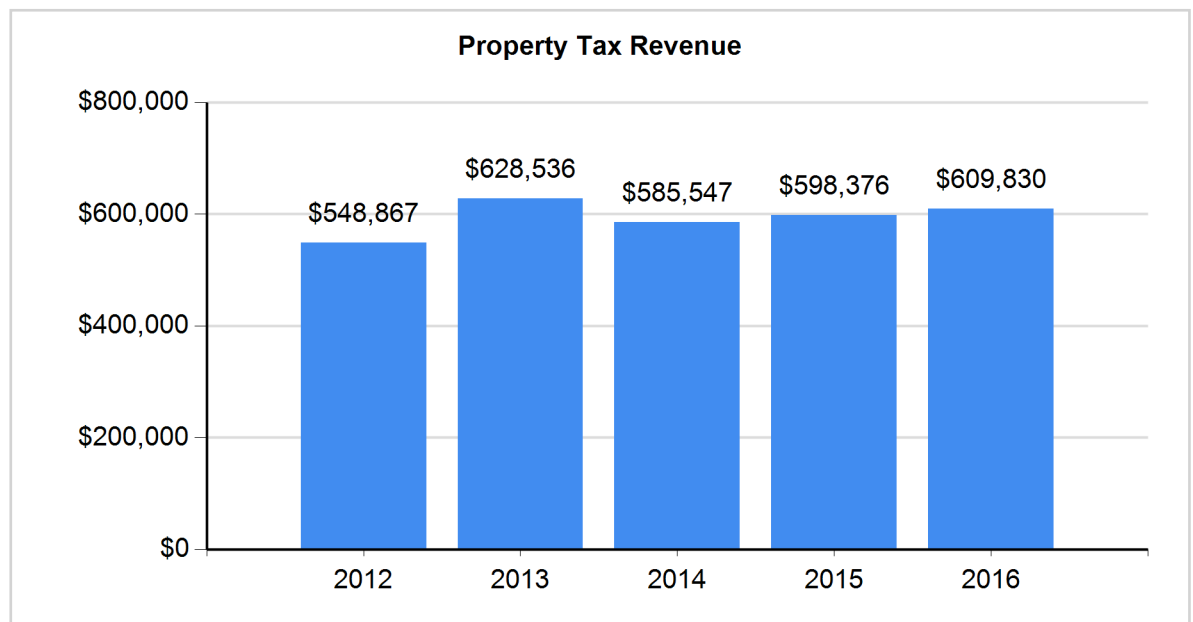
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## Morongo Basin Healthcare District

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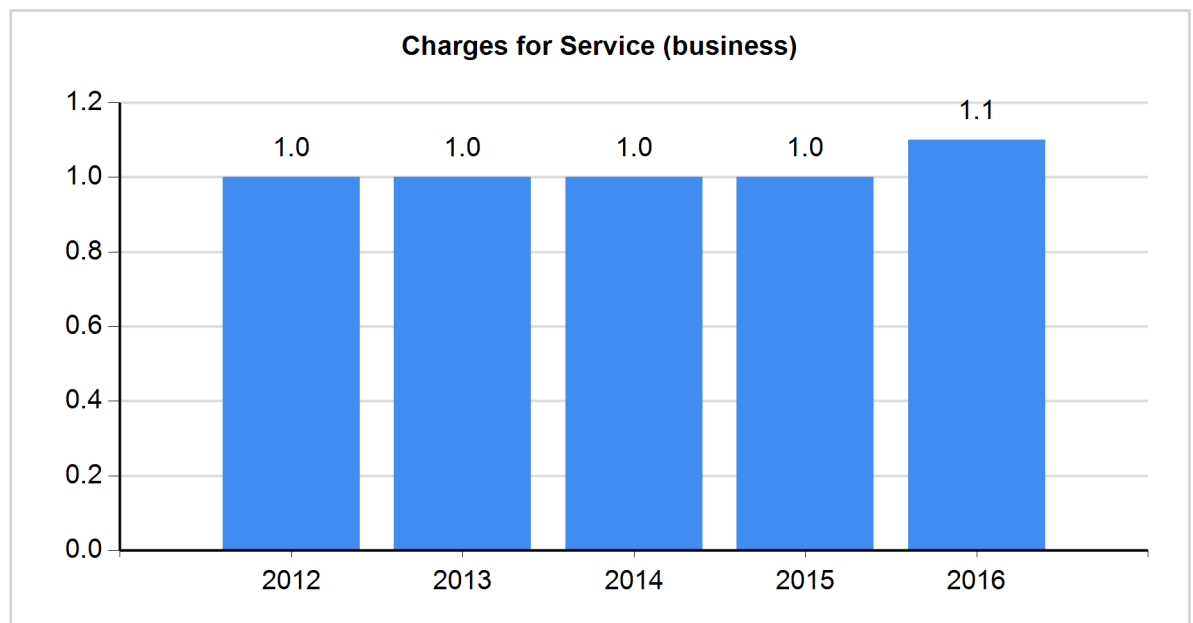
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2012	2013	2014	2015	2016
\$58,919,302	\$56,568,195	\$60,081,243	\$64,270,760	\$7,700,830
\$59,465,837	\$56,867,881	\$62,227,664	\$66,813,983	\$6,776,760
1.0	1.0	1.0	1.0	1.1

#### Agency Response



## Morongo Basin Healthcare District

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### Liquidity

#### Description

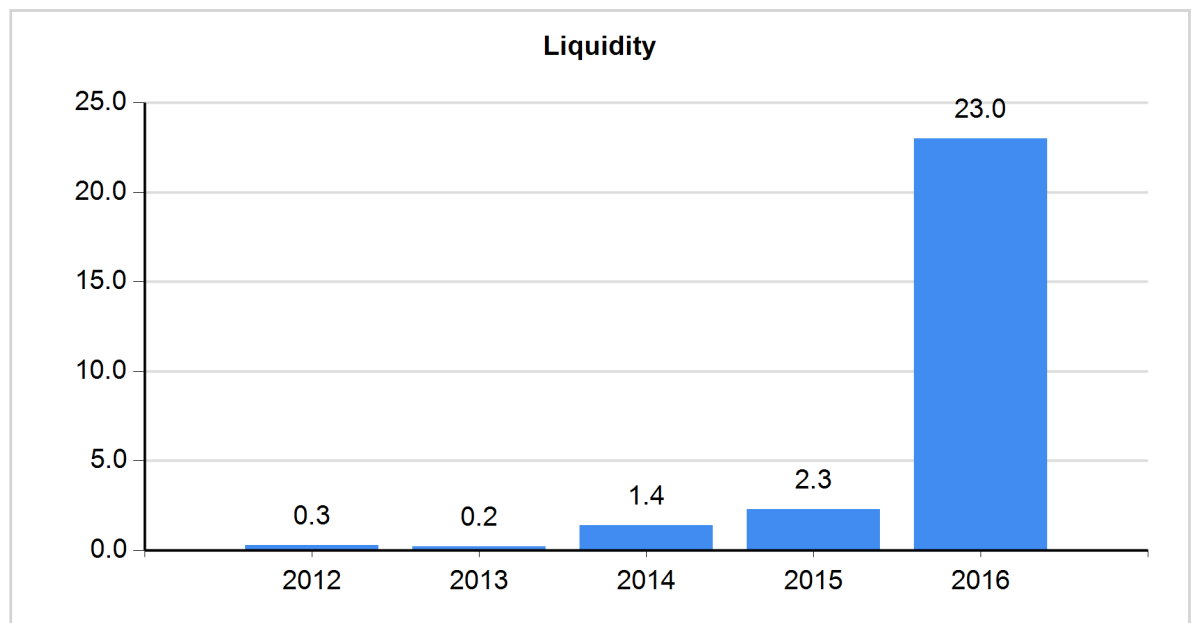
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$3,461,161	\$1,323,385	\$15,807,400	\$15,807,400	\$12,831,271
\$11,748,236	\$7,614,547	\$11,079,828	\$6,763,939	\$557,598
0.3	0.2	1.4	2.3	23.0

### Agency Response



## Morongo Basin Healthcare District

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### Change in Cash and Cash Equivalents (business)

#### Description

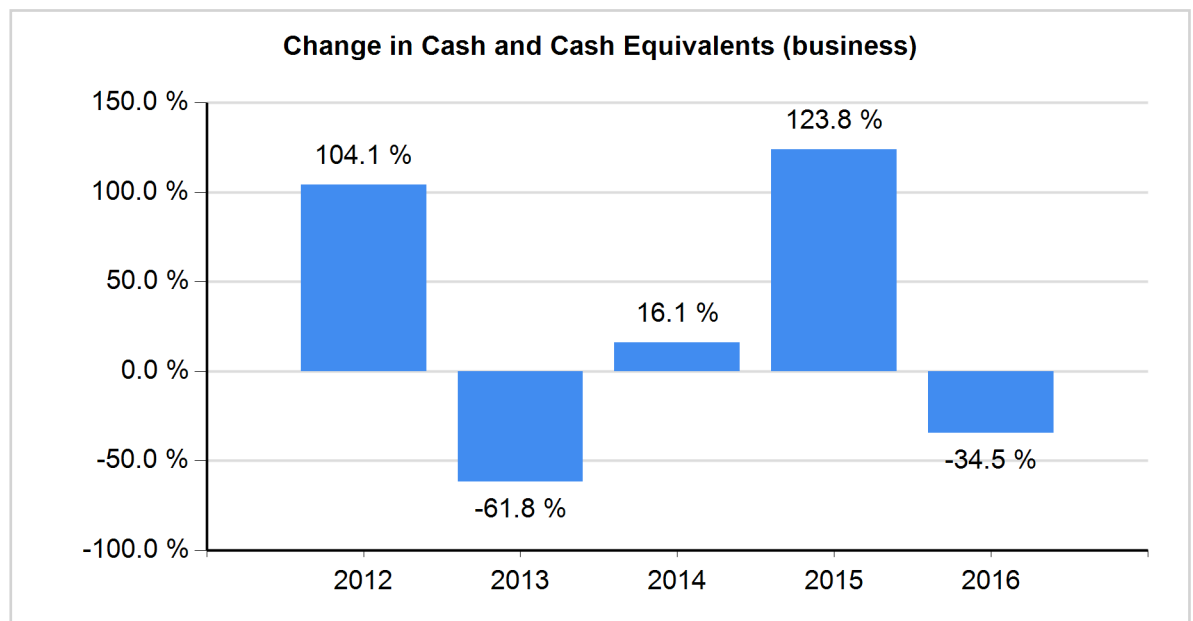
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

change in cash &  
cash  
equivalents/begin  
cash & cash  
equivalents

#### Source:

Statement of Cash  
Flows



2012	2013	2014	2015	2016
\$1,765,055	(\$2,137,776)	\$215,319	\$1,920,993	(\$1,197,811)
\$1,696,106	\$3,461,161	\$1,336,266	\$1,551,585	\$3,472,578
104.1%	-61.8%	16.1%	123.8%	-34.5%

#### Agency Response



## Morongo Basin Healthcare District

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### Debt Service (business)

#### Description

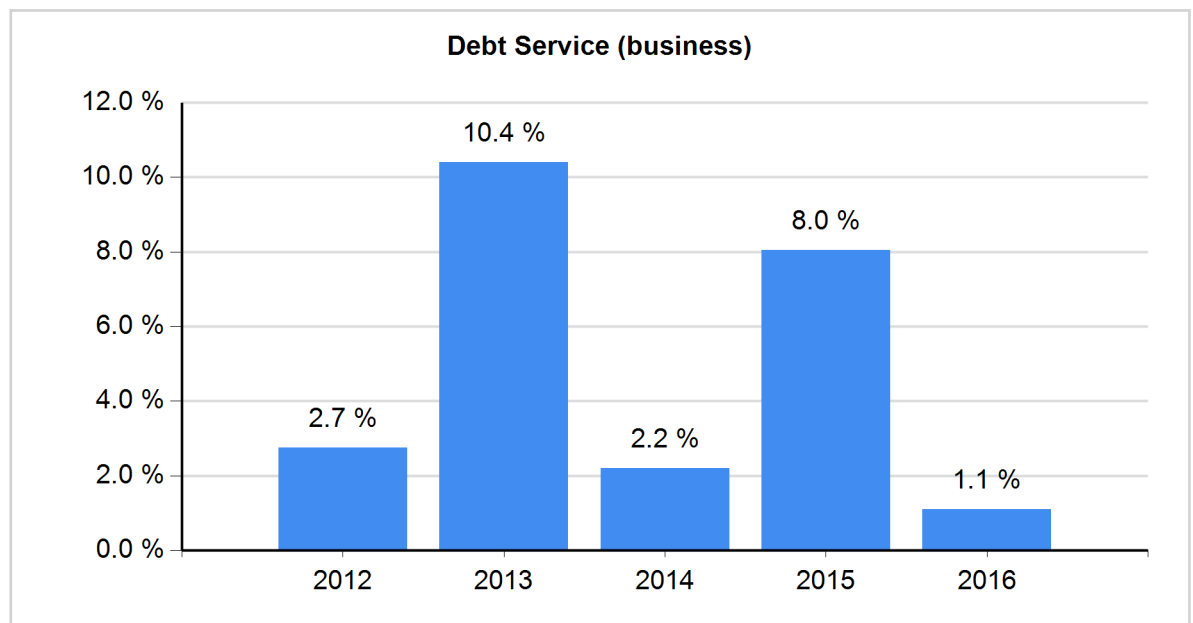
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenses (minus  
depreciation)

#### Source:

Statement of Cash  
Flows; Statement of  
Activities



2012	2013	2014	2015	2016
\$1,632,019	\$5,913,469	\$1,371,345	\$5,376,737	\$74,609
\$59,465,837	\$56,867,881	\$62,227,664	\$66,813,983	\$6,776,760
2.7%	10.4%	2.2%	8.0%	1.1%

#### Agency Response